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"..... The fault is not in our stars,  
" But in ourselves, that we are underlings."—SHAKESPEAR.

[801]

## SUMMARY OF POLITICS.

COMMISSIONERS OF ACCOUNTS. (Continued from page 705.) Since the article, here referred to, was published, the plan of the intended new Commission of Accounts has been detailed in the House of Commons (on the 21st instant), by the Chancellor of the Exchequer, Lord Henry Petty. The Commission, or rather, Commissioners, now to be instituted, are, it seems, to form several distinct Boards, each to have a Chairman, at a salary of 1,500l. a year, and several members, at a salary of 1,000l. a year each. But, a question, which every one must ask here is, what are to become of the Commissioners *already* established? What are to become of Mr. Bait and his laborious colleagues, who have, for so many and many long years, been comfortably living upon the auditing of the Public Accounts? Are they to be dismissed, or continued? Are they to be pensioned, like Robert Ward, for the remainder of their natural lives; or, are they still to be auditors in name, and their places to become sinecures to descend to their heirs or to others? Seriously, and upon my word, I should not wonder if this latter were to be the case; nor should I be at all astonished to find that their places were, in a year or two, granted in reversion down to the third generation.—Another question is, *whose fault* has it been, that there are now "*four hundred and fifty millions of the Public Money unaccounted for*," while that public has been paying to placemen and their clerks more than a million and a half a year? *Whose fault* has this been? Certainly not the virtuous minister, upon the ground of whose "*merits*," Lord Henry Petty and Mr. Fox, voted, but the other day, 40,000l. of the public money to pay his debts? Whose fault then? There must have been fault somewhere; and yet, not one word do we hear of *responsibility*! Not one word of it, even from that Mr. Fox, who, for the last twenty years, has let pass scarcely a week of any session of parliament without amusing us with the doctrine of ministerial responsibility. —For my part, I have no confidence at all in Commissions of Accounts, call them

[802]

by what name you will, whether auditors, comptrollers, or any other: we have enough of all these now; we have had of them all in a great abundance during the whole of the time that the frightful enormities, described by Lord Henry Petty, were taking place; and, until I was informed of what was to become of Messrs. DICK and BAIT and Company, never would I, if I were a member of Parliament, give any assent to the appointing of new auditors, or new commissioners of any sort. Were this the *first* time that Commissioners of Accounts had been appointed to correct abuses; had the public never been amused with the device before; then it would be another thing; but, when they are told that such enormous abuses and neglects have existed and do exist; when they are told, that, while shoals of shark-like contractors and others have been robbing the public, and when they know to their cost that shoals, almost as numerous, of auditors, and comptrollers of accounts have been maintained, what ground is there whereon for them to hope, that the abuses will be corrected, and that their burdens will be lightened by the creating of another set of auditors and comptrollers? "Oh! but," says Lord Henry Petty, "*this* time care will be taken to manage the matter better." So have the former ministers always said; every former set of Commissioners has been extolled to the skies for their skill, their accuracy, their diligence, their integrity, and, what they liked much better, they have been amply rewarded out of the public purse; after all this, out comes the fact, that, never in the world were the accounts of any nation in such a shameful state, never was there upon earth a nation so cheated and plundered; and, it is with these facts before us, that we are called upon to pay for new sets of Commissioners of Accounts, and, moreover, to believe, that they will do better than their predecessors! In every former instance, we have seen, that the creating of such Commissions arose from the threefold motive of obtaining a sort of indemnity for the past, of providing for the stupid and lazy relations of those who had the means of



supporting the minister of the day, and, of securing a stock of credit for good intentions, whereon to proceed the more safely in the reprobated practices:

“E’en in penance planning sins anew.”

And, are we *now*; are we, at this day; after all that has come to light; after all the moral turpitude and the political apostacy that we have witnessed in the world; are we now to be blamed, because we hesitate to believe, that the adding of 50 or 100,000*l.* a year to our taxes, in salaries and pensions to commissioners, will do us good; will lighten our burdens? Are we to be blamed if we have our suspicions? Shall the Morning Chronicle reproach us with ignorance and obstinacy, because we wince and recoil? “Why don’t you lie still, you fool?” said the butcher as he gave the struggling lamb a blow in the ribs with the handle of his knife.—Great offence has, by the print here mentioned, been taken at our having been afraid that the new commission was intended, in part, at least, to furnish the ministry with a pretence for putting a stop to all inquiries, in the House of Commons, relative to the expenditure of the public money. But, was there not, nay, *is* there not, good reason to fear this? Have we not seen, that, during the last 26 years, during the whole of the time that the 450 millions of unaccounted for money has been expended, this pretence has been so made use of? Have we not, in answer to every suspicion of unjust charges against the public; in answer to every such suspicion, expressed by a member of parliament, have we not heard the minister assert, his majority backing the assertion, that the Auditors of Accounts were upright and diligent and able men, and they so being, and all accounts coming necessarily before them, any inquiry in the House of Commons was unnecessary, and could only tend to “interrupt the *business of the House*,” just in the very words that the Morning Chronicle now says it? And, if all along heretofore, this has been the course pursued by the minister of the day; if this has been the course pursued all the time that 450 millions of the public money was expended without being accounted for, what reason, I should be glad to know, is there to suppose, that it is not intended to be pursued now; more especially when we take into view the conduct of the ministers, and of this Lord Henry Petty in particular, on Mr. ROBSON’s motion for papers, on Friday, the 17th instant. Upon that occasion it was contended by the said Lord, that there being a commission appointed to inquire into every thing relative to the milita-

ry expenditure, under which general head the Barrack-Department was, of course, included; that, the House having, in this respect, *delegated* its powers to the said commission, it was neither proper, consistent, nor decent for the House itself therein to interfere; until after the said commission had thereon made their report. This was the argument of LORD HENRY PETTY, which argument was repeated by MR. HILEY ADDINGTON, MR. CALCRAFT, MR. STURGES, and OLD GEORGE ROSE, and, upon the grounds of which argument MR. ROBSON’s motions were actually rejected. What reason, then, let me ask, was there for supposing, that the same argument would not be urged, and with redoubled force, when the new sets of commissions should come fresh from the hands of their political creators? This pretence for stifling inquiry in the House, which inquiry, I beg leave to repeat, is *public*, while all other sorts of inquiry are *private*, was, in fact, what I most dreaded, and what I still most dread, as the consequence of the intended Commission, for, if the minister of finance could make use of this pretence, when a system was existing, under which he knew that there were 450 millions unaccounted for, is it possible to believe that he will not do the same, not to say more, when his system of *purity* is established?—We are asked, if we mean that the House of Commons ought to be the *Auditors of the Public Accounts*? We care nothing about names; but, we mean, and we repeat, that the House of Commons, or any individual member thereof, has a right, and it is their duty, not only to inquire into, expose, and cause to be punished, if possible, all *abuses* in the public expenditure that may come to their knowledge, but also to *inform themselves how* the public money *has been* expended; and that, if this doctrine be not sound, the members of the House of Commons serve as a mere mask to a government that spends the public money just as it pleases. SIR JOHN NEWPORT, the Irish Chancellor of the Exchequer, and who is a banker besides, said, that, “if every individual member might move for whatever papers he pleased, without as-signing any reason, the House could never get through *their business*.” Now, observe, MR. ROBSON had assigned a reason, to wit, that, the papers would show that the barns in question were paid for at double the rate that they ought to have been paid for; but, suppose there had been no reason assigned other than that of wishing to know at *what rate* the barns had been



paid for. Would not this reason have been sufficient? And, if it would not, is it not a mockery too gross to be borne to hold up the House of Commons as a *check* upon the public expenditure? "The *business* of the 'House!'" Why, is not *this* their business? Are they assembled merely to say *aye* to the tax-bills? Aye, Aye, Aye, to the laying on of 10 per centum upon all income, and property in the funds, except *that of His Majesty*? Is this "their business?" This was not, formerly, described as the business of the House of Commons, and, I trust, it will not now be so considered. It may be said, that they have other business, such as the forming of a military system; to which I answer, that all the business they have with this, is, to refuse, or grant, the *money* necessary to support the army; in the making of such refusal or grant, they may properly debate upon the nature of the force; but, at last, their rightful power consists entirely in the refusing, or the granting, of the money; that, whatever SIR JOHN NEWPORT may think of it, is the *business* of the House of Commons.—But, what has excited the most suspicion in my mind, with respect to the measure of the intended Commission, or Commissions, is, that it is, as it would seem, to have no *retrospective* effect; or, at least, that, acting upon the new doctrine of MR. FOX, there is to be no punishment for *past* offences in the wasting of the public money; and that, as the "*merits*" have been proclaimed, the *debts paid*, and the *monument* is raising (at the *public expense*) of the minister, under whom all the wicked waste took place, it is to be considered as inconsistent and useless severity to pursue and to punish the underlings. That this is the intention appears but too plainly; and of the defence of it, by anticipation made in the Morning Chronicle of the 27th instant, the reader shall here see a specimen. "To those  
 " who view mankind as they are, rather  
 " than as they ought to be, it can cause no  
 " surprize that the expenditure of this  
 " country has been prodigal; that, from  
 " time to time, when the fit of inquiry  
 " came on, either by a periodical fever of  
 " patriotism in the House of Commons, or  
 " discontent in the people, very gross and  
 " scandalous instances of fraud and peculation have been discovered. The temptations have been *too great for the lubricity*  
 " *of human virtue to withstand*; particularly in a state of society where the mere  
 " possession of wealth is distinction. Indeed, while the facilities of abuse were  
 " great, the dangers of detection small or

" distant, and the temptations strong, we  
 " doubt very much whether rigour of punishment be just. There seems much  
 " reason in the decision of the honest Justice, who

" Sent the thief, that stole the cash, away,  
 " And punish'd him who put it in his way."

" The persons guilty of these offences are  
 " not naturally more dishonest than others,  
 " but they yield to temptations by which  
 " those who rail at them were never assailed."—Need I remind the indignant reader, that it was this very Morning Chronicle that took the lead in pursuing Lord Melville and Mr. Trotter? Need I remind him of its rage, when any mitigation of punishment was, in that case, suggested? And, need I remind him, that *then*, as well as *now*, it spoke the language of MR. FOX and his associates? But, what principles of morality, what notions of justice have we here! These public robbers, we are told, are not to be considered as more dishonest than other men, but as having been assailed by greater temptations: in other words, that *all* men would be rogues if they had the opportunity! The *tempter*, that is to say, the *confiding* party, is, we are here told, the proper object of punishment; and, as MR. PITT's debts have been paid by the public, as a monument is raising to his memory at the expense of that same public, we must, of course, mount still higher for an object of punishment, which object can, then, be no other than the *nation itself*; and thus, after having been deceived, robbed, and reduced to beggary, we are to be insulted with the assertion, that, for the crimes committed against us, we ourselves ought, if the wish of Caligula could be realized here, to suffer in the flesh and expire upon a gallows; and this, too, observe, we are told, in a country where the laws doom to death the wretch, who, though he may be driven by hunger, steals a sheep from the fold, or a peck of flour from a mill! —Is it in my own country; is it in England, whose laws and whose character for honour and for justice have so often been the theme of my praise, and so long been the pride of my heart? Is it in this land, heretofore so renowned for public virtue and for the impartial operation of its righteous laws, that I hear principles like these openly declared; and, as if the cup of mortification were to be filled beyond the possibility of thereinto pouring an additional drop, am I, MR. SPANKEY, to hear them from *you*? From you, whose talents I have so much admired; for whom I have so often

and so sincerely expressed my friendship and esteem; and whom I have so confidently hoped to see taking that place in life to which you are entitled by your superiority of mind? I would fain hope, that *you* are not the writer of the paper I have quoted; and, if it be not too late, I would earnestly exhort you to reflect, that you will dishonour the giver of your talents as well as yourself by becoming an *underling*, and especially of those, whom, at the bottom of your heart, you must hold in contempt; to reflect, that your country, which has always a claim upon the talents of all her children, has, at this crisis of her fate, a claim peculiarly strong, and that she calls upon you to come out from amongst the contenders for pelf, and to be the advocate of truth and of justice; to reflect, that, if this were to be, "the be all and the end all," to truckle to the rivals for pageantry, to the brainless beings that swarm and bask in the regions of power, would, in you, be detestably base; but further, and above all things, to reflect, that the hour must come, when yourself, as well as others in their turn, will make a comparison between SHERIDAN with his two thousand pound feast and ANDREW MARVEL with his mutton bone; and, with the certainty in your mind that this hour will and must come, need I, if your breast contain one particle of the love of true fame, exhort you to shun the path of the underling, though illumined with smiles and scattered with gold!

NELSON GRANT, (Continued from page 722). This enormous grant has before been spoken of at the page referred to, where will be found Mr. FRANCIS's excellent speech upon the subject, and, in the sentiments of which speech, I will venture to say, that Mr. Francis is joined by every considerate man in the kingdom. The proceedings of the House of Commons upon Queen Anne's message, relative to the pension of the Duke of Marlborough, in 1702, was before referred to; but it may not be amiss here to give an account of that proceeding a little more in detail.—By the Journals of the House of Commons, and by the Parliamentary Debates, it appears, that, on the 10th of December, 1702, a message was brought to the house by Mr. Secretary HEDGES, signed by the Queen herself, *viz.*: "ANN R. The Earl of Marlborough's service to Her Majesty and to the public, have been so eminent, &c." That she has granted him a pension of 5000*l.* per annum on the revenue of the post office, which she hopes the House will find means to continue to him, as long as the title should be

in his family. The reporter says, "that the Commons, after the reading of the message, seemed for some time to be amazed, and kept so long silent that the Speaker stood up and looked round to see if any body would speak to it, &c." On the 21st of December, (eleven days after, observe) they resolved on their address, which was as follows: "It is to their inexpressible grief, that Your Majesty's faithful Commons find any instances, where they are unable to comply with what Your Majesty proposes to them; but they beg leave humbly to lay before Your Majesty the apprehensions they have of making a precedent for the future alienations of the revenue of the crown, which has been so much reduced by the *erratic grants* of the last reign, &c."—

And, here, the question for us to put to ourselves, is; do we hope ever to see the House of Commons again reject a grant, that shall be proposed from the Crown? Have we ever heard, not only of such a thing, but of any one that seriously thought of such a thing, in our days?—As to the grant itself, if Lord Nelson had lived, or if he had had a lineal descendant; the case would have been different; but, that the grant is now, especially when we consider the pecuniary situation of the country, great, and lavish, beyond all bounds, no man can deny; and, unless as a sort of *precedent* for other grants, which have been, and which may be, made, it is, I think, quite impossible to assign any rational ground for it. A public funeral, a noble and durable monument, a first rate ship of war bearing the name of Nelson, and an ample income for *Lady Nelson*, together with some provision for all Lord Nelson's near relations, would have been quite enough; and, I am decidedly of opinion, that the monument should have been at BURNHAM THORPE, and not in the metropolis, which having drained the country of its blood, seems resolved to have its honours too. It is contrary to every wise and just and noble principle thus to rob the birth-places of the brave and the renowned; and the exhibition of Lord Nelson's remains, in the metropolis, to spectators at a shilling a head, was characteristic enough of the vulgarity of idea which seems to have every where prevailed with regard to the whole of the transaction, the funeral ceremony excepted.

INCOME TAX. (Continued from p. 719) —The bill for imposing this tax, has, at last, passed the House of Commons and that, too, with an exemption to foreigners who may have money in the funds. Upon the



injustice of this exemption some remarks were offered in the page last referred to. Mr. FRANCIS made a last stand upon the passing of the bill, against this exemption, and was met by Mr. FOX, with a repetition of the weak quibbling arguments before noticed and before overset. But, what I wish, upon the present occasion, to draw the attention of my readers to, is expressed in the following words, as taken from the report of the debate, in the Morning Post newspaper of the 29th instant. "On the motion of Mr. Vansittart, amendments were made to exempt stock or dividends, *the property of his Majesty*, in whatever name they may stand."—Observe, this was first moved upon the passing of the bill! How came it not to be thought of before? Did the ministers forget it? Had they stood in need of a flapper? But, the time and manner are nothing compared to the thing itself. What! the king has really money in the funds, then! His Majesty is really one of the creditors of his subjects! Well, but, if this be so (and I find it so stated in all the newspapers), I, for my part should like to know, *why* his stock is to be exempted from the tax; and, if there is not a man in the nation to join me, I will publicly ask the question. Upon what *principle*, whether of a "want of being represented in parliament," or other, this exemption was proposed, and, without hesitation adopted, we are not informed, and, therefore, we cannot ascertain, whether it was as Elector of Hanover or as a private person, that the exemption was made in favour of his Majesty's property. If, however, as Elector of Hanover, I beg leave to observe, that we are now at war with Prussia for the restoration of that electorate, and Mr. Fox has declared, that nothing in his life ever gave him so much pleasure, as the being authorized by His Majesty to declare, that he would make no peace that should not include that restoration; and, that, therefore, I cannot see, even upon Mr. Fox's principle, any reason for the exempting of such property from the tax, seeing that the two countries are now so indissolubly united in their fate. If it be *private* property, which his Majesty has in the funds, while, in common with my readers, I must feel great pleasure, that his Majesty has been able to save money, I must, at the same time, confess, that the proposition for exempting that property from its fair proportion of a tax, which is to reach even those of his subjects who have an income of only *fifty* pounds a year, has astonished me more than any thing I ever before heard of in my life; insomuch, that I could

not believe the fact, until I had, by examination, ascertained, that it was stated in all the newspaper reports of the date before mentioned. What! at a time when it is thought necessary to tax the income of every subject down so low as, agreeably to the expression of Mr. Fox, only just to "stop short of those who receive bread from the parish;" at a time when the case of the widow and the orphan annuitant is such as is, though not elegantly, yet most powerfully described in a letter in a subsequent page, addressed to LORD HENRY PETTY, and which came to me, an utter stranger to her, from the hands of the distressed writer herself; at such a time; at a time when remonstrances like this are wrong from the hearts of the people; at such a time . . . . . but, I will say no more at present. I will pause, in the hope, that all these reporters have mistaken the purport of the motion; or, if not so, that the motion will, finally, be rendered of no effect.

INDIA AFFAIRS, (continued from pages 171, 197, 303, 368, 460, 530, 545, 609, 641, and 724). On Wednesday, the 28th instant, MR. PAULL produced, in the House of Commons, his SECOND Charge against Marquis Wellesley, in which the Marquis is accused of high crimes and misdemeanours, committed in his transactions with respect to the Nabob Vizier of Oude, and which, having been previously read at the table, was, upon the motion of MR. PAULL, ordered to be printed. The motions of MR. PAULL were, upon this occasion, seconded by LORD ARCHIBALD HAMILTON. As the charge itself will now very soon be before the public, the only remark that I shall make upon the subject at present, is, that if the charge be what it is represented to be in the report of the newspapers, and if it be well-founded, and if the crimes alledged go unpunished, or if the East India Company be suffered to retain the territory seized upon in Oude, the nations of Europe and the people of the whole world, as far as the British name shall reach, will, without the assistance of Mr. WHITSHED KEENE, know very well how to estimate British professions, relative to the invading, over-running, laying waste, or seizing upon Electorates and other territories upon the Continent.—MR. FOX's speech as well as that of MR. FRANCIS were expressive of a determination to do justice.

BREWING TAX.—At present I have not time to enter into detail upon this subject; but, I cannot for one moment delay to express my earnest hope, that the ministers will not persist in a measure, which, besides



the oppression of it, besides the terrible principle of introducing excisemen into private houses, those houses which, in the books of our laws, are called the *castles* of Englishmen; besides this pecuniary evil and this mark of slavery, who can bear the idea of driving to the public house, absolutely driving to the public house to quench his thirst, every man who has more than five windows in his house? In London, where there is a choice of brewers, and where the middle class of people can send for their porter to a variety of places within a minute's walk; here the case is different; and, here no one brews his own beer; but, to prevent private brewing in the country (and to tax it is to prevent it) is to destroy all the remains of English hospitality; is to sow the seed of immorality with an unsparing hand; is to break up house-keeping; and it is to go a step farther than any one has ever yet dared to go in annihilating the domestic liberties of Englishmen. It is an odious and a terrible measure; and, therefore, I do hope, and trust, that it will be instantly abandoned.

During the present week several articles, upon the subject of the intended new *Commission*, have appeared in the *Courier* newspaper. They are written with great ability, and are worthy of general attention.

ERRORS in the last Number of the Register.—In page 771, for 30,000 Hanoverians, read 13,000. In page 772, for *five* men read *seven* men.

#### INCOME TAX.

*To the Right Hon. Lord Henry Petty.*

MY LORD;—I take the liberty with the most profound respect, to address your lordship and colleagues, and trust it will not be deemed arrogant or presumptuous, although from the pen of a woman, who has no eloquence to plead in her favour, but the dictates of nature, the voice of reason, and the calls of humanity, which I trust and hope will have some weight. Notwithstanding your lordship is a young man just coming into life, in possession of a large fortune, high in his Majesty's administration, a large emolument of course attached to it; yet I cannot for an instant suppose it possible, amidst all the pomp and power of wealth, that your lordship can be so totally divested of feeling and principle, those divine attributes that illumine and adorn the mind, and dignify the soul, worthy the godlike image you bear; you surely, my lord, cannot have

given this Income Tax one moment's thought; when I read it in the paper I stood agast, my soul shrunk with horror, for of all the taxations that ever was proposed by man for cruelty and injustice, this spurns at comparison: you stab the very vitals of that part of the community whom the laws human and divine bind you to protect; the orphan, the widow, the unprotected spinster, thousands I dare say besides myself, whose income is so penurious as barely to admit existence. Give me leave then to ask you, my Lord, is it consonant with justice to tax the mite with the voluptuous, to leave no alternative but black despair, no recourse but a mad-house; "to dig I cannot, to beg I am ashamed:" humanity must shudder. Forbid it heaven! forbid it every feeling and principle that is humane! I cannot help remarking, my Lord, how little do the rich and great feel. Surely their hearts must be made of adamant, who with all the arrogance of wealth and power, hesitate not to wring from the wretched the last thread of life, with no other feeling than, to use Mr. Fox's words, they "must have the money, the war must be supported." Granted; but will you prey upon the vitals of that part of the community which scarcely exists, that has not the common necessities, and yet must endeavour to keep up appearances? For shame, my lord; tax the luxuries: there you may retrench, and indeed in comforts: but, will you starve some thousands of your fellow creatures upon the earth? Nature recoils; tax those that sport three or four carriages in a day, tax your public places, there is no necessity for your going there if you cannot afford it; tax the Opera House, whose dancers and singers have from two to three thousand a year, to the shame and folly of the nobility be it spoken.—Then those are the people to tax that have two or three footmen behind their carriages, those are the people that have most at stake, and ought to come forward; no, our iron hand shall press the poor wretch to the earth. No, my lord, their sufferings and feelings will most assuredly be heard if not by you; there is that Allseeing Omnipotent God, that will protect the oppressed, and you can never expect a blessing on so unjust an act. Forbear then, my lord, to oppress the orphan, the widow, and the unprotected. It will contaminate you, and you will sink beneath its weight. I could fill a volume with its oppression, but I shall at present forbear, and most humbly intreat, nay, conjure your lordship and colleagues, to take it into consideration; for the person that has but 50*l.* a year to pay a tax equal with those of 30,000*l.* it



is the most preposterous, unjust thing that ever was thought upon, by any tyrant since civil society has been established. I cannot conclude, till I again warn your lordship from such unjust proceedings. It is perfectly assassinating the most virtuous part of his Majesty's subjects, which will most assuredly bring down the wrath of that Omnipotent God, without whose blessing all human aid is vain.—I remain my lord, with the most profound respect, your lordships obedient servant.—From AN OPPRESSED WOMAN.

#### PROPERTY TAX AND FREEDOM OF TRADE.

*To the Rt. Hon. Charles James Fox.*

SIR;—Having since 1784 uniformly considered your political theories as beyond every degree of comparison superior to Mr. Pitt's political practice; believing also, that nothing is required to carry these theories into practice but honesty and resolution, and being an elector of Westminster, I cannot, to avoid the imputation of having supported impracticable theories for 22 years, feel otherways than deeply interested, both as a man and an elector, in every instance in which your practice and professions as a minister, proves the practicability or impracticability of the theories which I have supported; and which, in my humble opinion, conferred upon you the most enviable title which the breath of man can create, "*the Man of the People.*" In the Morning Chronicle of the 16th instant, the conductors of which had uniformly opposed the visions of Mr. Pitt, till you were cajoled and condemned to follow them; you are reported to say, "that there was a general principle on which the Property Tax Bill was founded; namely, that *all* should be bound to contribute towards the exigencies of the state, in proportion to their means of subsistence. But there was another and a very different principle in the exceptions to the general rule, which is, that care shall be taken, as far as possible," mark the promise, "that no man be driven to the necessity of seeking parochial or accidental relief in consequence of the enactments of the bill." Sir, of all the puzzles with which a puzzling minister ever attempted to puzzle a puzzled world, the principle of your exception, as intended to prevent the necessity of applying for parochial or accidental relief, appears to me the greatest. Can any principle go farther than that of the general rule to prevent such necessity? If no man be driven to contribute more than in proportion to his means of subsistence, is it not naturally impossible that any man, before another, can be driven

to seek such relief? If it be, Sir, and giving you credit for knowledge of your subject, can the principle of your exception be intended for any other purpose than that of driving some parties to contribute more than in proportion to their means of subsistence, and by necessary conclusion to drive such parties to the necessity of seeking parochial or accidental relief, sooner than they would be driven by the unimproveable equity or the general rule? In plain English, Sir, you are made to say to the puzzled public, and to the still more puzzled electors of Westminster, "Gentlemen, I have laid down a general rule, by the principle of which I am certain none of you shall be driven before another to seek parochial or accidental relief, but I have introduced an exception to it, by the principle of which some of you must be driven to seek such relief before the rest. You will, however, give me credit for sincerity, when I declare that I shall take every possible care, by means of the excepting principle, which naturally drives some of you before the other to seek such relief, that none of you shall be driven to seek parochial or accidental relief before another!!!" Refer again, Sir, to my text, and see if more or less can be made of it than I have made of it in this puzzle, which is enough to puzzle the most puzzling lawyer in the world. But, Sir, had Mr. Pitt dealt with us in this clear obscure manner, in the very act of trying whether the last feather, the property tax, would "break the horses' backs" or no, I will not say what you would have done as an *independant* whig, but I will venture to assert, that Messrs. Perry and Spankey, as proprietors and conductors of the Morning Chronicle, would have so laboured him in the mire of ridicule, that even that transcendent financier Old Rose himself, could no more know his brother puzzler when these gentlemen permitted him to rise and shake himself, than he will admit that, when his leases are out, he adds the taxes which he pays for his servants and carriages, to the annual value of the immense tract of ground of which the *distress* of its proprietors, and his own *honest* earning from the public gave him the command: and so not only escapes all taxes whatever, but also add to the unwieldy bulk of his fortune, from the spoil of that part of the consumers who cannot throw upon the shoulders of others the contributions which they are called upon to pay. The exceptions, however, which are thus made in favour of Mr. Rose, are no other, Sir, than the general advantages of *free trade*, of the "*right of every man to do as he*



pleases with his own property." But, as this right, or, the freedom of trade, renders it a thing naturally impossible that "any power on earth can apply the equitable" principle on which the bill is founded, to the Roses, or any other men of property, so far as to bind them to contribute even a shilling towards the exigencies of the state; and, as it is next to impossible, that the "broad bottomed administration, the united wisdom and talents of the country," could have the assurance to shove themselves into office ignorant of the fact, what object, Sir, could you promise to yourself from the introduction of the less equitable principle of your exceptions, if it be not a puzzle, if it be not a determination to support to the last extremity, that profound and general ignorance of finance, and of the bearings of free trade, on the general state of the community, which brought Mr. Pitt into office, and kept him there for above 20 years; and which, in a little more than a century created more Work-houses than Mansions, greatly increased as the Mansions since are? Do you Sir, in spite of the example which you have in Mr. Rose's case, and of the evidences which even Mr. Rose himself, *able as he is to direct Lord Henry Petty as to the choice of subjects of taxation*, derives from the advance which has taken place in the price of corn, tea, and tobacco, since the property tax was agitated in parliament, think that Mr. Rose or any other man of property, means to contribute a farthing towards the exigencies of the state, of the tax upon servants, carriages, and beer, or any other tax which they may recommend or support? If you do, Sir, you will have the candour to leave out the *clear obscure* in argument, and openly put the negative upon the following questions to which I feel myself entitled to give the answer I do; not only from my attention to the delusive and unequitable bearings of free trade, but also from my knowledge of the growing wealth of such men as the Roses, the Grenvilles, and the Jenkinsons, under the accumulating pressure of taxes; while they appear to Sir Thomas Metcalf and other financial luminaries of the commercial world, to sacrifice, of all others, the most "towards the exigencies of the state, and in defence of the state which they have to preserve." I declare it, Sir, as my positive conviction, and I do so with all the sincerity of which the human mind is capable, that the Bank of England is the great governing engine with which the freedom of trade will defeat the principle on which the property bill is founded, and exempt from the *burden* of any tax what-

ever, the class to which Sir Thomas Metcalf belongs, however great the sum may be, which they pay in the first instance towards the exigencies of the state. I therefore, ask you, Sir, can any power upon earth apply "the principle upon which the bill is founded," to the corporation of that supreme arbitrator of our lives and fortunes, in every possible way in which the abundance or scantiness of money can render us happy or miserable?—No, Sir, with the appearance of every thing that is plausible, liberal, and patriotic on their side, they take the advantage which the pressure of the tax upon the merchants offers, and discount bills for them to an amount, the interest of which will far exceed their proportion of the tax, perhaps, before they pay a shilling towards it. Sir, can you deny this charge, and account in any other way for the millions which they have added to their capital, and the hundreds of thousands of pounds which they have otherways divided among themselves, while the pressure of taxes were multiplying the number of paupers in a given proportion to itself? If you cannot, Sir, my readers must consider my evidence as conclusive, that the proprietors of the Bank, any more than the Roses, and the Grenvilles, &c. will not contribute a shilling towards the exigencies of the state.—Well then, Sir, can you apply the principle of the bill to the Merchants? For as government have instituted a bank for their accommodation, and as the accommodations which the bank gives them, are no less liberal than *disinterested*, though far short of what their speculative stomachs crave, and would digest if they could get it; one would think, that their practice would not be an inch behind their professions in contributing towards the exigencies of the state. But, no, Sir; their principle as individuals is, and can any other influence them collectively? "every man for himself." Consequently, their endeavours individually as well as collectively, are exerted to the highest possible pitch, to add the discount paid by them to the bank, to the taxes laid upon them by government, and both to the price of the articles in which they deal; in the very same manner in which Mr. Rose adds his *liberally granted* imposts to the rent of his farms; and as the farmer adds the addition to the price of his grain, and so on, till consumers are found, who *cannot* take the benefits of *free trade*, and shift the burden from themselves on the shoulders of some other party. Sir, can you deny this shifting practice of the merchants to be the fact, and assign their immense command of the national wealth, nay, their *usurpation* of



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the national government to any other definable cause? Or, will you venture to assert, that in their progress to this wealth and power, they have contributed a shilling, and much less in proportion to their means of subsistence, towards the exigencies of the state? If you will not, I shall consider the fact as established; namely, that our merchants and bankers will not only evade the property tax, but add millions sterling to their wealth from the pressure of that tax on those who cannot take the advantages which the general freedom of trade offers, and shift the tax from themselves on the shoulders of some other party. But, here, Sir, by getting rid of the jargon of college taught financiers, and following the practice of merchants and bankers in its natural course, while they have "a right to do as they please with their own property," we have come at "a secret worth knowing" even to merchants themselves. With respect to the principle of evading the payment of all taxes every man is a merchant or banker who is not a limited annuitant, a labourer, a clerk, or a person who had saved something, or had something left him on which to live independent of labour. This description of persons cannot take benefits of *free trade*, and shift any burden from themselves upon some other party. Consequently they are under the absolute necessity, not only of deducting from the sum which they were in the habit of laying out with the merchants annually, the percentage which you mean to take annually from their incomes, but also of paying from the remaining cents, the percentage which the merchants lay upon their goods, not only to cover the taxes, but to make their fortune in the bargain. The limited annuitants, even were they exempted from all direct taxes, cannot withstand the progressive pressure of the percentage which the merchants thus progressively lay on their goods, to cover the progressive increase of taxes; consequently, they drop into the work-house and become paupers as taxes increase. And as the merchants lose the difference between their incomes, or, if you please, *earnings* in that asylum of wretchedness, and what it had been in the field, workshop, counting-house, and in a state of independance of either, they themselves follow these victims of *free trade*, into the same grave of moral and political justice. And so on, limited annuitants falling first, and merchants tumbling after them, till the "*freedom of trade*" transfers the property of both to the bankers, who are the only gainers in the case, and reduces both to that state of wretchedness, which naturally exempts itself

from the percentage of all parties. To complete this transfer bankers have nothing to do but to be *true to themselves*, to exchange one another's paper, and discount that of the merchants. The command which this accommodating and accumulating practice, has already given them of the national wealth, leaves them little or nothing to do to possess themselves of the whole. For the power of their accommodating fund is similar in all its circumstances to that of your sinking fund, except in this particular; namely, that there is nothing to impede, but every thing to accelerate the motion of the first, while the liquidating power of the latter is destroyed by the necessity which it creates on the part of government, of borrowing annually to its own amount, to repay as much of the public expense, as it would itself repay, were it not visionarily and expensively applied to the discharge of the national debt. And as to the wretchedness of the state to which the accommodating fund will reduce the merchants, as well as the limited annuitants, and judging from the number of paupers with which it has already incommoded the nation, no doubt can remain as to the addition which it will make to the number of paupers, while it continues an engine of destruction in the hands of *free trade*. To convince you then, Sir, or rather, I hope, those who cajole you out of your consistency, that you cannot be "the man of the people" and support this engine;—even the merchants themselves, that the accommodations which they receive from it, or you either, as the basis of your warlike power and military plans, are but "Will o' the Wisps which lead you to your doom," I think it is only necessary to state the difference between the number of paupers which is now a burden to the nation, and that which it had to carry in the 16th century, when the *Whigs established the engine, let loose the passions, and united the hands of free trade*. At "the ever memorable and glorious revolution of 1688," six years before the bank was established, the poors rate in England and Wales, including the county assessments, which go to defray county expense, as distinct from the charges of the poor, amounted only to £665,362. (Vide Sir F. M. Eden on the State of the Poor.) Dividing this sum, even including the county rates, by the wretched pittance of four pence per day, for each pauper, gives their number, at only 139,977 or 1-8th of the population. Fourpence was then about the price of a quartern loaf of bread. And can we possibly think, that all the charges of this wretched character to the nation in house-room, food, raiment,



&c. can amount to less than the value of this much bread? And if we take his charges at more, the number of paupers must be proportionably smaller. At the ever memorable period at which you, Sir, stepped into the "bed of roses," the number of paupers in the same divisions of the United Kingdoms, is given, by parliament, at no less than 1,200,000 which is more than 1-9th of the population of these divisions; and allowing but a shilling per day each, which is less than the price of a quartern loaf, their charges to the public is no less than £21,600,000 sterling, if *bank notes* be sterling money. Parliament, however, does not give the poors rateeven at £6,000,000 that is, at 3d per day, that is, perhaps, at more than the common charge per day of a fox hound or a pointer dog. And so much the better, since the broad bottomed wisdom, virtue, and talents of the country, had not the courage and sagacity, as their first performance in office, to unmask the broader seated injustice of Free Trade, in all its bearings on the state of the nation. For, as this fund of paupers added to that of the mercenary soldiers which the Whigs mean to create for the defence of bankers, and both to the fund of expensive commissioners which they are establishing to free the House of Commons from the trouble of investigating the public accounts, inherit every property of the sinking fund, and reduce all but the bankers to the wretched allowance of less than 3d½ per day, with the same degree of certainty and progressive power with which that fund would sink the national debt, were not an accumulating burden to impede its progress; the merchants, or all who are not strictly limited annuitants, as well as those who are, will either feel and see the evil of free trade as it overwhelms them, and call for its remedy; or they will sink under its pressure with that manly fortitude and resignation, which would dignify, even at the foot of the gibbet, the exit of "*Forty Thieves*." Long, Sir, as these observations are, such is my sense of the importance which attaches itself to what may be farther said upon the subject, that I have no power to quit it without making some direct remarks on the *glories* of the revolution of 1688. This *whig measure*, Sir, had the best of theories for its basis; but, alas, they mistook the means of carrying them into practice; and an increase of 1,100,000 paupers is the indisputable effect. Unless it be shewn clearly, but *disgracefully and barbarously*, that each pauper does not cost the public the value of a quartern loaf per day. It appears to me, Sir, that the particular in glories of

this revolution consists in its having established the *bill of rights*, on the ruins of the restrictive laws of Henry VIII. and of Queen Elizabeth. In doing this, it apparently diminished the right of doing wrong in the hands of government, and really increased it in the more liable to do wrong hands of bankers and merchants; of men who have no knowledge of finance beyond the skin deep surface of pounds, shillings, and pence; of men whose avowed leading principle of action is, the detestable and anti-patriotic rule of "*every man for himself, and*" the devil, not "*God for us all*." The 25 of Henry VIII. prevented the consolidation of farms, and the conversion of them into pasture for sheep, under the *then* great penalty of 3s. 4d. per week. And in the reign of Queen Elizabeth, a stop was not only put to buildings in and about London, but the number of lodgers to be admitted into any house, was positively regulated by law, so sensible were the legislators of those times of the tendency which the farm consolidating system, and the unlimited extension of cities and towns had to create paupers, as well as thieves, robbers, and vagabonds. Yet more than a century's knowledge of the increase of these characters, has not convinced the whigs of their error; I had almost said of their inability to legislate. For, let us but cast our eye around the face of the country, and we see nothing but large farms and gentleman farmers. And judging from the buildings which have been erected, and which are rapidly going on in and about London, and in and about every city and town in the United Kingdoms, the inference is, that agriculture is to be deserted altogether; that all the gentlemen farmers, with their labourers, mean to become gentlemen, and labouring merchants and mechanics, as soon as the buildings are finished to receive them!!! Whigs and Tories, both notorious bad politicians, if you can see your error *even now*, you have seen it by far too late. For your power and energy, your military plans, and plans of reform in the different departments of government, which are all excellent *merely as such*, can never reach the evils of free trade, as they deal destruction around them by means of paper currency, and repair the injury which their parent, your *bill of rights* has done to the happiness of the people, and the character of your country, as cruel and *unjust to herself, proud and overbearing towards others*.—C. S.—  
May 22, 1806.

## FATE OF THE FUNDS.

SIR,—After what has appeared at different



times in your valuable Register, respecting the state of our public finances, and the distressful prospect before us, that our burthens, grievous as they are, must inevitably, upon the system now pursuing, be still increased; and that, with such magnitude and rapidity, as soon to be beyond our ability to support; it was natural to expect, that you would have proceeded to devise some mode, which might reach the exigency of the case, and rescue us from a situation so perilous and alarming. But notwithstanding the anxiety which must have been so generally felt, nothing as I know of, has yet been suggested for relief. Can there however, I would ask, amongst all the various subjects which at this eventful crisis, present themselves for public observation, be one, more generally important, and more worthy of the serious and attentive consideration of every enlightened individual in the kingdom, than the subject now before us? Why, then, Mr. Cobbett, have you dropt it; and contented yourself with having only just shewn us the gulph that threatens to swallow us up, without pointing out the course to avoid it?—As I think it right to impute to every one, the best possible motives, where motives are not avowed; I will suppose that your silence here, and that the conduct of the present ministry, in proceeding, as they now are, to raise supplies upon the very plans which many of their leading members have so long, and so uniformly, deprecated, as pregnant with ruin; is only with a view to bring us to acquiesce more readily, with some remedy intended to be applied to the evil, and calculated effectually to remove it; from having previously made us feel still more, and with such an unsparing hand, the necessity of such a remedy. If it be so, the expedient cannot fail of success: we shall now both see, and feel, enough to convince every thinking unbiassed mind, that such a necessity really does exist; and it cannot be the intention of government, to continue our sufferings, till all the sinking fund dotards, and other visionaries, are convinced so too; and, what perhaps may be still more difficult, are brought to own it. Seriously, I do hope and trust, that his Majesty's present ministers are actuated by some such motive as I have above supposed; as I cannot bring myself to think, that they would wish to sacrifice the public good, either to the shameful profligacy of keeping on foot a corrupt and infamous patronage, or to the culpable weakness of seeking to put off the disclosure of the public circumstances, from an apprehension of the effects it may produce. They are too enlightened not to perceive, and, I

hope, too honest not to own, that the former cannot stand in much longer stead; and that any further delay, will but ultimately increase the evil.—There are but few articles now exempt from taxation in one shape or other; it is therefore difficult to conceive a new tax: and each one, must be still more and more vexatious and oppressive in its operation; and, in proportion as the burthen increases, individuals will be forced to make retrenchments. Every additional impost therefore, will in a considerable degree defeat its own purpose: and how are the deficiencies to be made up, unless by having recourse again and again to Income? And where is it to stop?—Great, and well founded, as our reliance upon the honour, integrity, and wisdom, of our present rulers may be; and urgently as the distresses of the nation call upon them promptly to unite their utmost energies to ease us of a burthen so galling and oppressive; it is nevertheless the duty of every individual to assist, if he can, in the common cause: and let no one hastily conclude, that the case is too difficult, because the evil is vast and extensive. I trust, on due consideration, it will appear, that there is no very formidable difficulty to encounter, and that a remedy may be found, which will be both easy and effectual.—To extinguish the Public Debt at once, would be most unjust, and what the existing circumstances, grievous as they are, do by no means require. Some middle course, I apprehend, may be adopted, with which both the public creditor, and the community at large, may have reason to be satisfied.—When an individual becomes insolvent, and his situation is known, would his creditors advise, that he should continue his dealings; and would they consent that their several claims should be consolidated into a fund; to remain at interest, and take his notes for the interest? Would it not occur to them, that his embarrassments must eventually be increased, and consequently his means of liquidating their demands, be lessened, by the additional responsibility he would thus incur? Such a mode would never be resorted to. A National Debt has a high sound; but, duly considered, I conceive it is in its nature the same as the debt of an individual; and the same reasoning, and the same principles for adjusting the claims, which are applicable to the one, are equally applicable to the other: the difference is only in the magnitude of the two cases. In the instance of the private insolvent, we know, that, whatever mode would be taken, the ulterior object would be to bring all his property forwards, and divide it equally



amongst his creditors; or else compound with them, according to the means he would appear to possess. Why not then adopt this course for the public creditors? Let all the assets that belong to these creditors, *if there are any*, be brought forwards, and see how far they will go; and then let proper means be adopted to ascertain the amount of every description of property we possess (excepting what arises from these public claims); and let every individual contribute, either together, or by instalments, a certain proportion, perhaps a 14th or a 15th of the whole, as the deficiency may appear to be; or, one, or two years income (income is now ascertained) to add to the fund: and the whole, so raised, be divided, by way of composition, amongst the public creditors.—Such contribution, either to be in money or other effects, (the value of which to be adjudged by commissioners) as may be most convenient to the contributors.—This enormous burthen being thus removed, with its attendant, and most extensive mischiefs, there would be nothing then left to be provided for, but the real exigencies of the state. And thus, assisted by proper and salutary regulations, which would naturally suggest themselves, as part of the plan (ex. gr. perhaps a proportionate general maximum, for one) specie would resume its former value, and no longer be depreciated by its connexion with the vast mass of paper now in circulation (and by which alone such depreciation has been effected), and the great increase in the price of labor, and of every article both for home and foreign consumption; all, evidently arising from the same source, would regain their equilibrium, and a prospect of domestic comfort, and national prosperity, once more restored to us.—The most oppressive and vexatious of the taxes; such as the tax on light Legacies; the partial tax on land; two-thirds at least of the Stamp Duties; most of the taxes under the denomination of Excise (instead of extending this most odious system), with a great variety of others, equally objectionable, might be abolished; as the public expenditure would then be trifling, compared with what it is now, and might be easily provided for, by retaining, and in some instances new modifying, such of the taxes, as are impartial, and not liable to evasion.—It is ridiculous to talk of the faith of parliament being pledged to pay the public creditors. The debt is now arrived at that magnitude, which never could have been anticipated: and, as parliament *cannot* make good its pledge; the wisest, and honestest, thing it can do; is, *immediately*, to

make provision to pay as far as it can: and not defer the evil day, till it may be impossible to raise even a part.—The measure I have here suggested, is far from being so objectionable by the stock-holders as it may at first appear, when it is considered, that (without adverting to the *danger* he at least is now in, of never receiving any part of his claim) the depreciation as it proceeds, must proportionably lessen the value of stock; which cannot rise to meet it as other property does: and still less will the contributors to the fund have reason for objection, as the effect of the measure will be at once to relieve them from a vast load of taxes, which they annually pay, not only in their regular assessments, but in almost every article they consume, perhaps, to double the amount of the interest of the sum they would have to contribute: besides which, they should consider that the contribution sum itself, will not be any thing like equal to the increase of property, each must have derived from the depreciation so much more severely felt by the stock-holder.—I am sensible, Mr. Cobbett, that these remarks are very crude, indeed, I mean them only as a mere outline of a plan, and perhaps what I have suggested may be thought both inapplicable and inexpedient. This, however, I am confident of, that the calamitous situation the country is in, calls aloud for a remedy, at once prompt, bold, and striking at the very root of the evil; and it ought to be calculated as much as possible to bear equally upon all.—E. N.—*May 27, 1806.*

#### CONDITION OF THE PEOPLE OF IRELAND. LETTER II.

SIR;—Conscious rectitude of motive, and goodness of intention, with a strong feeling of the importance of my subject, formed my only inducement to submit to the public, through the medium of your Political Register, (p. 470) some thoughts on the condition of the people of Ireland. The early insertion with which you honoured my former communication, though it might have been flattering to vanity, is highly grateful to me on a far different account; it encourages a hope of seeing the affairs of that calumniated country brought before the public view, and fully discussed in your distinguished publication. To me, indeed, it will be matter of astonishment, if at this momentous period when the civilised world is convulsed, and its governments subverted, or threatened with revolution, men of reflection and experience will still decline to employ a portion of their talents, for the instruction of the British nation, upon objects so intimately



interwoven in the general interest of the empire. Let it not be attempted to excuse supineness or indifference, by any supposed inefficacy of literary effort to awaken slumbering apathy, and give attraction and interest to a cause habitually and criminally so much neglected. The British mind is not so callous, so degenerated, as to be uninfluenced by the lessons of wisdom, and the dictates of policy; to be unmoved by the forceful deductions of cultivated reason, and the strong impressions of manly virtue. But, why so anxiously desire the popular discussion of this subject? Because the impulse of popular wish may communicate motion to a free government; and the coincidence and approbation of popular opinion give additional effect to remedial measures. Because inveterate prejudices exist which must be eradicated, by exposure and argument; and that the intellectual and physical powers of the lower orders of the Irish, must become better understood, and more justly appreciated. Their character must no longer be received on the authority of a prosing, pragmatic doctor, a talking, technical chancellor, or a pliant and versatile young lord *with two strings to his bow*. The garrats and cellars of St. Giles's must not be raked for specimens of the lower Irish; scenes where the reaction of an indignant spirit against provoking insult, and irritating sarcasm, gives to the poor Irishman a character not habitual to him, and which in fairness ought to be attributed to his situation and circumstances. To give unity of effect to the political union of the two countries; to weaken, and ultimately destroy the moral repulsion which disunites the people, and would burst the artificial chain of unequal connexion, a reform, in the system of manners and treatment pursued towards the Irish, is essentially necessary. The Irish coxcomb too, whatever be his rank and station, who fancies that his elegance and refinement may suit with a higher scene of birth, must be convinced, that there is nothing culpable in being born in Ireland. That the distinguishing accent of his countrymen is not disgraceful, though affectation make it ridiculous. Existing fashions must be completely altered. No unworthy, or time-serving complaisance for the higher civilization, and boasted superiority of Englishmen, should induce Irishmen to misrepresent the character of their native country, to flatter the vanity of others, at the sacrifice of truth and candour. The man who is guilty of such intolerable folly, or abominable apostacy, but sullies his own character, by the smoke of that incense he burns on the altar, which parasitical syco-

phancy, and venal prostitution have raised to the national pride of a more prosperous people. Let him be well assured, that neither wit, nor imagination, nor the powers of language, can save him from being himself, in some degree, affected by the impression, which in the extravagancy of caricature, he has foolishly and disingenuously produced. A little reflection will repress or extinguish this too common vice, or error; and the small dealers in literature will no longer have any motive to employ a sterile invention, in the fabrication of *Irish bulls and blunders*; or an arid imagination to decorate with new dresses, and Irish scenery, the stale jokes of the worthy Joe Millar. Interested knavery, and perverted intellect will cease to invent falsehoods for credulity and self-love, to believe and propagate. Liberal, reflecting Englishmen will blush at the recollection, that the natural and necessary effects of a novel, cal, oppressive system of government have been, hitherto, unjustly and insultingly assigned as the cause of overbearing insolence, and supercilious contempt towards the sister country, as Ireland is usually styled, by an ingratiating figure of rhetoric. They will learn to dissolve the unfounded association of the name of common Irish, with the odious vices of laziness, drunkenness, and dishonesty, when they have examined to what extent those vicious qualities really belong to those orders, and to what degree their existence is imputable to the nature of their government, and other moral causes. It will be no satisfactory proof of laziness, to observe the annual crowds of haymakers, who possessing a greater spirit of industry than scope for its exercise, resort to this country, in time of harvest, to seek employment; and return home with their little savings, at the close of the season. Similar migrations from the Western Counties of Ireland, to the Northern, and Eastern, and other more opulent parts of the island, afford an additional refutation of this traditional calumny. Nor will the charge receive much support from the companies of Irish pavers, bricklayers, masons, and labourers, to be met with in every street of the metropolis; and those still more laborious drudges, the coal-heavers on the River Thames, and the hardy fishermen of Newfoundland. Intoxicating liquors are too often the resource of pining want, and lingering wretchedness; to stimulate an exhausted, prostrate system, into temporary animation; or to suspend the uneasy feelings of cheerless poverty. The exhilarating cordial is a powerful anodyne, the sovereign panacea for human ills. This injurious practice is not peculiar to the Irish; and instances



are not unfrequent, among the natives of this country, of persons equally addicted to it. It is the hasty resolution of impatient suffering; let the flame of life burn brighter while it lasts, and we regard not how soon it be extinguished. But a government cannot, with any colour of justice, complain of habits which they have themselves chiefly produced; and from the indulgence of which they derive an ample revenue. Why has not the brewery of ale, and porter, been encouraged in Ireland, rather than the distillation of a fiery, deleterious spirit! The crimp and the exciseman may explain the secret. But the cheapness of this destructive beverage, and those seductive properties usually ascribed to it, have proved temptations too strong, even for English sobriety to resist; as the Warwickshire militia whilst on duty in Dublin, in the year 1797, decisively experienced, to the no small disadvantage of their health and discipline. I do not think that dishonesty is common among the lower classes, in situations of trust or confidence. But, surely, abject poverty is a bad school for honesty or virtue. Man is the creature of excitements and circumstances; and in a country where rebellion and confiscation have been familiar, and the violent transfer of possession maintained by superior power, it is not surprising that the simple, and the ignorant, should confound the ideas of usurped title, and legitimate property. That they should cease to feel this sacred regard for that first of rights, in man's progress towards civilization and improvement, so much cherished in this country, where it has, happily, remained so long undisturbed. There, unfortunately, society was divided into oppressors, and oppressed; plunderers and plundered; and, as might be expected in such a situation of things, the plundered, and their descendants were restrained by the strong arm of power alone, from continual inroads on the newly acquired property, under the notion of retaliation, or rightful resumption. Besides, the morals of the people were neglected; spiritual edification was substituted for rational instruction. The beneficent spirit of the Christian religion was sacrificed to a blind, devotional attachment to rituals, and forms. The comprehensive code of the gospel was, by the comments, and interpretations of rival, polemic doctors, restricted to the narrow pale of their respective followers. Heathen philosophy would sigh to behold men professing a religion of universal charity, and brotherly love, yet sowing the seeds of infuriate dissention; defeating the moral and practical tendency of the sublime precepts of their Heavenly Master. Jealousy and distrust, now divided the higher

from the lower ranks; the lord from his tenant; the master from his servant. Odious duplicity and treachery marked the intercourse of the classes. Affability and condescension on the rich man's tongue, but concealed the suspicion which lay lurking in his heart. The poor man's gratitude rose no higher, than submissive acquiescence in his hard condition. The sources of social comfort were dried up; society was poisoned by fear and hatred; until gradually sapped in its foundations, it crumbled into those disjointed ruins, which still mark by their distance the violence of the separation. This is the unseemly heap, in which the mass of Irish population presents itself to our view; this is the prospect from which every friend of humanity, every friend of the British Empire, must recoil with horror. Through the remote influence of circumstances so inauspicious to the practice of the social virtues, some persons may be found, who, from a confusion of morals, are less scrupulous on the distinctions of property, which, in their view, have not acquired that maturity, which can countervail the antiquity of former claim. Yet, while their sense of order, and of right, has been deadened by the violent operation of irregular causes, the prisons continue to be their only schools of morality, and the executioner the most impressive of its teachers. Unhappily, too, some men, through a fatal and perverse disposition, of a mind warped by the influence of a corrupt government, and deformed by the base passion of inveterate selfishness, contribute by their policy and conduct to perpetuate those evils. Of the beneficial effects of the present vice-regal government in Ireland, we can make little account. The precarious, and uncertain duration of this sort of government, perpetually changing the complexion of its administration, under the direction and influence of a succession of men, of different principles and plans of policy, renders it incapable of producing any extensive or durable benefit. The power of vice-royalty may undulate from the Castle, and move the fluctuating mass of the people; but like the waves of the ocean, subject to the changes and storms of a superior element. I have now considered some of those causes of jealousy, and alienated affections, which, among the lower orders of the Irish, destroy all attachment to this country; and every feeling of interest in the general prosperity, and security of the empire. I have proved the injustice of some common reflections on their national character; and shewn, that those features of it which are most excep-

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ionable, are fairly imputable to other causes, than untowardness or depravity of natural disposition. I have pointed some observations to the reform in British sentiment, and manners, necessary to conciliate the Irish people; and to unite and cement, both nations in feelings of amity, and reciprocal benevolence. I shall next proceed to those internal regulations, which, in my opinion, promise fairest to produce unanimity among the people of Ireland themselves. On this part of my subject, my embarrassment does not arise from the difficulty of finding expedients, but from the perverseness and opposition of those likely to obstruct their adoption, conceiving the present state of things more conducive to their particular interests. A new order of things, however, is absolutely necessary. The misery of the labouring poor of Ireland is not stationary, but progressive. I now assume the existence of this misery, according to a former statement, as an incontrovertible fact, a conclusion of the senses forced on the attention even of the most indifferent observer. Looking round me, and viewing this subject in its various aspects, I have weighed possibilities, and compared them with my object, in the eager wish to discover some remedy for the evil, by the gradual operation of causes, altogether independent of the direct interference of the legislature. Much might be done through the patriotic exertions of the aristocracy of Ireland; but the firm conviction of my mind, from past and present experience is, that no voluntary sacrifices of that body can be expected, sufficient to remove the overwhelming grievances of which the poor have to complain. The first object then should be to diminish the number of stipendiary labourers, and to increase the class of farming cultivators. To effectuate this, all underletting for terms of less than three lives, or thirty-one years, should be strictly and effectually prohibited, by an act of the legislature. In every case, where he who is willing to part with his land, has himself a shorter term, he should be obliged, by the provisions of the act, to make a complete assignment of his entire interest; or, should he wish to retain a part, then the land to be divided in such proportion as may be agreed on between the parties, the rent of the farm to be fairly apportioned, and the assignee to hold his part, immediately, of the original landlord, exempt from any responsibility whatever for or to the assignor. Such a law would extinguish the most detestable of the *middlemen*; but would be attended with decided advantage to the land owners. The value of

their land would be considerably raised; as the small tenants would then have an interest in its proper cultivation, from the improbability that any other person could intercept the advantages of their improvements, by stepping between them and their landlord, when they came to apply for a renewal of their leases. Underleases, on the contrary, check all improvement for some years before the expiration of the term; and the farm reverts to the landlord, rather impoverished than improved. A frugal, and rigid economy habitual to the farming cultivator, would powerfully contribute to a rapid increase of stock, upon those little farms; which would multiply the annual produce to such a degree, as would reduce the price of articles of prime necessity, very considerably. An increasing demand for labour would soon take place; wages would, in consequence, be somewhat advanced, and the labourer, as in equity he ought, would enjoy the produce of his labour in greater plenty. But here no interference of the legislature is desirable; for, experience shews that all attempts to regulate wages, by law, have utterly failed, or been productive of mischief. The poor man's cabin, now the mansion of misery, would become the cheerful abode of homely plenty: An increasing progeny nurtured in wholesome abundance would gladden the father's heart, expanding through a wider sphere of social affection, and conscious of the importance of existence. The wealth of the country would rapidly increase, and with it the industry and happiness of the lower orders of the people; for it is with industry, as with other human qualities, which improve with encouragement. But to the productive powers of industry, the church establishment would oppose a formidable check. In Ireland lands are generally let at rack-rents. Let us, therefore, allow one third of the gross produce of the farm for the expences of cultivation, and management; and when we consider the proportion of the farm necessary for the subsistence of labourers, and labouring cattle, we shall not be disposed to think this allowance too large. The rent commonly rises to four tenths of the whole produce, which, added to the expence above stated, leaves little more than two tenths of the produce, in the form of profit. Of these two tenths, one falls to the share of the parson! But while the cultivator is thus compelled to part with one half of his profit, he is, moreover, in the manner of delivering it, liable to be harrassed, and interrupted in his business, by bailiffs and proctors; who always have it in their power, on the least in-



regularity on his part, to drag him into the ecclesiastical court, and involve him in the ruinous expences of an oppressive litigation. Such is the system of tythes; the most grievous and vexatious of all conceivable burdens as they affect the Irish catholics. Unnoticed, and unknown, by the man who riots in luxury on the produce of his labour, how often is he led to exclaim with bitterness, as he contemplates the prospect of an abundant harvest, the bountiful reward of industrious labour; and shall the man who hates, who despises, who traduces me reap the profit of this!—Shall the harpy hand of the rapacious tythe-proctor snatch from my just grasp the benefit of my increased exertion! He broods over the dispiriting thought; the reflection lies heavy on his mind; the distressing load presses like an incubus on the heart of his industry, stops the circulation, and benumbs its energies. The reader must have anticipated the remedy,—I mean a commutation.—This article has already grown to an inconvenient length, I must therefore defer my observations on the best plan of commutation, on a system of parochial instruction, &c.—I am, Sir, yours—ANGLO-HIBERNICUS.

#### PROPERTY AND INCOME TAX.

##### LETTER II.

SIR;—As my former letter on the above subject, has been honoured with the notice and approbation of two correspondents in your last week's Register, (see p. 729 and 754) and I cannot but consider the subject itself as of the highest importance; I beg leave to offer some farther observations upon it.—This tax being levied for the purpose of securing all the landed, funded, and other property in the United Kingdom of Great Britain, (whether belonging to subjects or *aliens*) by a payment of 10 per cent. of the annual interest arising from such property, may be aptly denominated a "Property Tax." But, as the same annual impost of 10 per cent. is by this tax indiscriminately laid upon all income, from whatever source derived, (though subject to certain exemptions) it is, as you justly observe, to all intents and purposes, an "income tax."—The former appellation, therefore, applies to its institution; the latter to its operation.—This distinction is of more importance than on a transient view it may appear to be; because it applies immediately to the case of foreign stock-holders, for the security of whose funded property, all classes of British subjects are obliged to pay 10 per

cent. of their annual income. But, this subject has been so ably discussed by Mr. Francis and yourself, (in p. 720) that any farther observations upon it on this occasion are unnecessary. Neither shall I recapitulate those arguments in my former letter, in favour of a *progressive* scale of contribution, since their justice has been admitted by *all* your last week's correspondents, on the same subject; and they have been sanctioned by the very respectable authority of Mr. Wilberforce, and Mr. W. Smith, when honourably and humanely pleading for a still farther extension of those exemptions which Lord H. Petty (actuated by the same just and liberal sentiments) has allowed to those who by great exertions could earn 5s.—His lordship's speech on this occasion, does great credit to his head and heart. It affords a gratifying expectation that he will exert to the utmost, his very respectable abilities in still farther alleviating the severe pressure of the income tax on the lower orders of the community; that he will rather be influenced by the eloquent pleadings of justice and humanity, in behalf of suffering millions, than by the interested clamours and groundless alarms of opulent land proprietors.—Is it just, is it *decent*, that those who are by the intended property tax, required only to pay a *tithe* of the annual interest of their immense property to secure the principal *unimpaired*, should complain of the injury they suffer, from the exemption to the journeyman, mechanic, or artisan, who by unremitting exertions can earn 5s. per day!!—No one, Sir, can be more fully convinced than myself, of the necessity for disparity of rank and condition, for the exercise of delegated, *responsible* power, and for the observance of due subordination among the different classes of civilised society.—Nay, farther, I will readily admit, that where there is *most freedom* in the constitution of a government, most clemency in the exercise of its authority, most wisdom, liberality, and humanity, in the August Representative, and the co-existent members of its sovereign power, *there* must also exist, the *highest* obligations of loyalty, subordination, and obedience.—Such is *still* the government, and such the subjects of these favoured islands, that such thing may continue to the end of time, must be the wish of every one who is worthy the name of Briton. But the government whose stability rests on the equipoise of different principles and powers, is equally endangered by despotism, as by licentiousness.  
(To be Continued.)